small steps and, in some regards, some aggressive steps towards doing something about making sure that this kind of stuff, this kind of true violence is taken off of those retail shelves, is not being offered for sale by some of these retailers.

Mr. Speaker, that is what I am speaking here tonight about. I think we have an obligation.

I know that in the last week Al Gore prided himself on taking on Hollywood. I think we have to go to the grassroots. I think each one of us, each one of my colleagues, we need to go into our communities, take it by the grassroots, just like we are doing in our political campaigns in the next 5 or 6 weeks and talk to our local video arcades, talk to our local parent-teacher organizations, talk to our local churches and say, hey, here is somebody over here, we ought to ask them to take this stuff off of their shelves. We ought to go to the local Wal-Mart or local Target or local K-Mart, or the bookstore, and if they have this kind of stuff, we ought to ask them to take it off. I think we would get a pretty positive response. Because most citizens out there, unlike the executives of Interplay, and unlike the executives of Imagine, most people out there that are proprietors that have their own businesses and who are operating these businesses and have more community responsibility. After all, they are a part of the community.

So, Mr. Speaker, I think we can be successful, and I do not think we need to take the kind of action that requires Federal oversight.

## ELIMINATING THE DEATH TAX

Mr. McINNIS. Mr. Speaker, let me move on to another subject very quickly. I am going to wrap up with a letter that I got after our last discussion. In our last night side chat, we talked about the death tax. We talked about the fact that the President at that time was going to veto, and has subsequently vetoed; not only supports death as a taxable event, but that the Clinton-Gore administration actually proposed this year in their budget a \$9.5 billion increase in the death tax.

Now, it was amazing how much I heard, the rhetoric, about how the death tax only hits 2 percent of the community. It hits the entire community. Because to summarize, what happens with the death tax is we take the money out of a community and we transfer that money, regardless of whose money it is, it is still money that circulates within that community, and we move it from that community to Washington, D.C. to the bureaucracy and the U.S. Federal Government for redistribution. I can assure my colleagues that not a fraction of what we send in goes back to our community.

I got a very interesting letter subsequent to that and I would like to read just parts of it.

□ 2215

Although my own personal experience seemingly pales in comparison to the families in Colorado and Idaho who lost ranches and farms in order to pay estate taxes, I can still easily relate to the frustrations that those families are experiencing. I am just one of the growing number of middle-class Americans who feel that they have literally been "screwed" by their own government, and I encourage you to continue in your efforts to repeal our country's death tax laws now to prevent more of us from having to experience what my own family recently experienced.

My mother fought a valiant battle against breast cancer for a few years, but passed away in 1996. Sadly, she had just turned 65 years old. She was a full-time mother and also worked hard as a nurse for many years to pay college tuition for my sister and I. Dad worked most of his life for a defense contractor as an aerospace engineer. You can see that both of my parents were not farmers or ranchers, but they worked at jobs that many ordinary Americans work at. Both of my parents were also raised in families that survived the Great Depression, and, as a result, they acquired a deep appreciation for the value of a dollar. They both worked hard and they were also great "savers.

They were wealthy in many ways, but they certainly were not rich. When mom and dad were in their early thirties they purchased a dream home in a typical middle-class track neighborhood on Long Island for about \$16,000. They resided there for 40 years, and last year my sister and I had to sell the house, which we sold for many many times what my folks bought it for, and every penny we got from that House went to the Federal Government to pay for the death tax.

Dad passed away unexpectedly. We knew that my folks had planned all their lives for retirement, but we didn't have any idea how they really had saved all those years. They did not have an extravagant lifestyle, but they lived comfortable, as many middle-class American families do. Upon retirement, dad and mom wanted to ensure that they could continue to live the comfortable standard of living they had come to enjoy as middleclass Americans during their prime earning years. Unfortunately, neither one of my parents got to reap a dime from their IRAs, their pension account, their savings or from the proceeds of the sale of their home. Rather, as I just mentioned, my sister and I were forced to sell the home soon after my dad's passing in order to pay the death taxes on the estate that was left to us.

There aren't as many farms anymore, for many reasons. Many baby-boomers, like my sister and I, who are now just beginning to inherit the wealth of a previous generation, were born and raised in suburban cities and subdivisions. Even here in Colorado Springs, my own kids are far removed from the rural farming communities that you had referred to in Colorado and Idaho. But, nonetheless, many city folks from previous generations also worked hard all of their lives. While they do not have farms or ranches to leave to their children, they do have other kinds of assets to bequeath.

While the estates of middle-income Americans often will not qualify them to be included among the rich and famous, these estates are, nonetheless, considered sizable to most of us. Many suburban and city dwellers save so they can retire comfortably, as my parents had planned, and many, like my parents, many intended their estates to be passed to their own children and to their grandchildren, estates that had already paid the taxes on the property, and they wanted to have enough money to send their

grandkids to college. But they did not intend upon their death for 55 percent of their estate to be handed over to the government because death is a taxable event. It is absolutely ludicrous and unconscionable to think that this could happen in America, but it is a reality.

I was amused by your comments in which you indicated that the current administration would most likely, once they left office, seek out the expertise of tax attorneys and accountants to advise them how to best shelter their assets on their estates to avoid paying the death taxes. How true that is. But the irony is that many of these folks probably are already sheltering their assets in various tax deferred plans so their heirs can avoid paying these taxes.

If my father would have lived for a couple more years and had gotten into the retirement routine, he probably would have tried to seek advice too. But he just never got around to it. My dad used to laugh, "don't worry, I won't spend your inheritance on fancy sports cars and other expensive toys. There will be something for you."

I am sure millions of Americans haven't gotten around to it either, and I know these folks would be equally distraught to know how much that they would have passed on to their children instead automatically goes to the Internal Revenue Service.

My sister nor I never felt we were owed or entitled to an inheritance. Our parents provided for us and we were raised to be independent. We also knew that both of our parents fully intended to have what they worked so hard for to be conveyed to their children, as was directed in their wills. My parents were known for their generosity to their family, their church and their community, but we never knew that they would have contributed 55 percent of their entire estate to the Federal Government.

So, you know, I know there has been a lot made about the death tax and the President says and the vice president, well, it is a tax for the rich. This is middle-class America. As I said earlier in my comments, few are a contractor, all you have to do is own a dump truck, a pickup, a bulldozer and a backhoe, and if you own it, you are subject to that death tax. It has a very punitive way of working against communities. And what bothers me the most is not, of course, the Kennedys and the Fords and the Carnagies and all those people. They have lawyers to plan to save their estate. But what bothers me the most is the small communities, where somebody who has been successful in that community and that money is working in that community, either through contributions to charity or jobs or otherwise, and that money is taken by the Internal Revenue Service and transferred to Washington, D.C. for redeployment through government programs.

It simply can be summed up in a couple or three words: It is not fair.

## LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mrs. Chenoweth-Hage (at the request of Mr. Armey) for today on account of travel delays.

Mr. SAXTON (at the request of Mr. ARMEY) for today on account of personal reasons.

 $\mbox{Mr.}$  WAMP (at the request of Mr. ARMEY) for today on account of flight cancellation.